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# Tax Bulletin

## **Tax Bulletin 8-02**

**Effective Date: October 1, 2002**

### **Re: Imposition of Municipal Transient Room Tax by Santa Clara City**

The 1997 Utah Legislature passed House Bill 98, Local Taxing Authority, authorizing municipalities to impose a municipal transient room tax of up to 1 percent on rents charged on public accommodations to persons who occupy that public accommodation for less than thirty consecutive days. A public accommodation is defined as any place that provides temporary sleeping accommodations to the public and includes a motel, hotel, motor court, inn, bed and breakfast establishment, condominium, and resort home.

Beginning Oct. 1, 2002, Santa Clara City has elected to impose the municipal transient room tax, by ordinance, at a rate of 1 percent. When added to the 3 percent transient room tax imposed by Washington County, the total county and municipal transient room tax in Santa Clara City is 4 percent.

All persons, groups, or organizations renting public accommodations in Santa Clara City must begin collecting the municipal transient room tax, in addition to other state and local taxes imposed, beginning Oct. 1, 2002.

The 1 percent municipality transient room tax imposed by Santa Clara City must be remitted to the Tax Commission on the Transient Room Tax Return, form TC-71T, beginning with the October monthly period (for monthly filers), the October-December quarterly period (for quarterly filers), and the January-December annual period (for annual filers).

Please refer to the rate chart included with this bulletin to determine the total transient room and sales and use taxes you should be collecting effective Oct. 1, 2002.

#### **QUESTIONS...**



**E-mail:** [taxmaster@utah.gov](mailto:taxmaster@utah.gov)  
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For the most current guidance relating to state and local taxation, including  
local sales tax rates, visit the Tax Commission's Internet website at [tax.utah.gov](http://tax.utah.gov).**



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## New Tax Rates in Effect as of October 1, 2002

(This chart lists only the tax rates that are changing effective 10/1/02. For a complete list of effective rates, refer to the Tax Commission website, [tax.utah.gov](http://tax.utah.gov).)

Location <sup>1</sup>	Combined Sales & Use Tax Rate	Combined Transient Room Rate	Tourism Taxes			Resort
			Motor Vehicle Rental Tax	Short Term Leasing Tax	Restaurant Tax	
<b>Washington County</b>	6.000%	3.000%	2.500%	7.000%	1.000%	
Hurricane	6.250%	3.000%	2.500%	7.000%	1.000%	
Ivins	6.250%	3.000%	2.500%	7.000%	1.000%	
La Verkin	6.250%	3.000%	2.500%	7.000%	1.000%	
St. George	6.250%	3.000%	2.500%	7.000%	1.000%	
Santa Clara	6.250%	4.000%	2.500%	7.000%	1.000%	
Springdale	6.000%	4.000%	2.500%	7.000%	1.000%	1.500%
Washington City	6.250%	3.000%	2.500%	7.000%	1.000%	

<sup>1</sup> All cities and towns not listed beneath a county charge the same sales tax rates as the county. Example: Rockville is not listed below Washington County. The tax rate charged in Rockville is the same tax rate charged in Washington County.